

# IDAHO

## 2-D Barcode

*Software Developer's  
Manual*

*Tax Year 2005*

August 2005

## Introduction

For tax year 2005 Idaho State Tax commission will accept 2-D barcodes for Individual income tax returns filed on a form 40. There will be one form for all software vendors to reproduce. If your company is not implementing 2-D barcode, you still have to reproduce the form 40 exactly as the original. Form 40 is the only form with the barcode printed on it, but the barcode will contain information from form 39R, form 44 and form 75.

On the form 40 many of the credits were removed from the credit section and put on our new form 44, "Idaho Business income Tax Credits and Credit Recapture" The form 39R and form 75 did not change from last year.

Any software vendor who is considering using 2-D barcode needs to be approved by the Idaho state tax commission. All correspondence should be submitted to:

Dawn Glazier  
Idaho State Tax Commission  
800 Park Blvd. Plaza IV  
Boise Idaho 83712  
Phone: (208) 334-7822  
E-Mail: [dglazier@tax.idaho.gov](mailto:dglazier@tax.idaho.gov)

2005

IDAHO INDIVIDUAL INCOME TAX RETURN

AMENDED RETURN, check the box. ☐

See instructions, page 6 for the reasons for amending and enter the number. ☐

For calendar year 2005, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_ **A R F W M**

PLEASE PRINT OR TYPE	Your first name and initial		Last name		Your Social Security Number (required)	
	Spouse's first name and initial		Last name		Spouse's Social Security Number (required)	
	Mailing address					<input type="checkbox"/> Taxpayer deceased in 2005
	City	State	Zip Code	<input type="checkbox"/> Spouse deceased in 2005		

Do you need Idaho income tax forms mailed to you next year? ☐ Yes ☐ No

**Filing status** If filing married joint or separate return, enter spouse's name and social security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

**6. Exemptions** Enter the same number claimed on federal return.

- a. ☐ Yourself
  - b. ☐ Spouse
  - c. ☐ Other dependents
  - d. ☐ Total exemptions
- If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."

**Election campaign fund**

I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).

	7. Yourself	8. Spouse	7. Yourself	8. Spouse
Constitution	<input type="checkbox"/>	<input type="checkbox"/>	Republican	<input type="checkbox"/>
Democratic	<input type="checkbox"/>	<input type="checkbox"/>	No Specific	<input type="checkbox"/>
Libertarian	<input type="checkbox"/>	<input type="checkbox"/>	None	<input type="checkbox"/>
Natural Law	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

ATTACH PAYMENT HERE	<b>INCOME. See instructions, page 6.</b>				
	9. Enter your federal adjusted gross income from federal Form 1040, line 36; federal Form 1040A, line 21; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return. ....		9	00	
	10. Additions from Form 39R, Part A, line 7. Attach Form 39R. ....		10	00	
	11. Total. Add lines 9 and 10. ....		11	00	
	12. Subtraction from Form 39R, Part B, line 22. Attach Form 39R. ....		12	00	
	13. TOTAL ADJUSTED INCOME. Subtract line 12 from line 11. ....		13	00	
	If you have an NOL and are electing to forego the carryback period, check here. <input type="checkbox"/>				
	<b>TAX COMPUTATION. See instructions, page 6.</b>				
	ATTACH STATE W-2 COPIES HERE	<b>Standard Deduction For Most People</b>  Single or Married filing Separately: \$5,000  Head of Household: \$7,300  Married filing Jointly or Qualifying Widow(er): \$10,000	14. CHECK—	a. If age 65 or older ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind ..... <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 20 and 40. <input type="checkbox"/>	
			15. Itemized deductions. Attach federal Schedule A. Federal limits apply. ....	15	00
16. All state and local income or general sales taxes included on federal Schedule A, line 5 .....			16	00	
		17. Subtract line 16 from line 15. If you do not use federal Schedule A, enter zero. ....	17	00	
		18. Standard deduction. See instructions, page 7, if you checked any box on line 14. ....	18	00	
		19. Subtract the LARGER of line 17 or 18 from line 13. If less than zero, enter zero. ....	19	00	
		20. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply. ....	20	00	
		21. Taxable income. Subtract line 20 from line 19. If less than zero, enter zero. ....	21	00	
		22. Tax from tables or rate schedule. See instructions, page 34. ....	22	00	

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

23. Tax amount from line 22.			23		00
<b>CREDITS. Limits apply. See instructions, page 8.</b>					
24. Income tax paid to other states. Attach Form 39R and a copy of the other state return(s). .....	24		00		
25. Credit for contributions to Idaho educational entities .....	25		00		
26. Credit for contributions to Idaho youth and rehabilitation facilities .....	26		00		
27. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44. ....	27		00		
28. TOTAL CREDITS. Add lines 24 through 27. ....			28		00
29. Subtract line 28 from line 23. If line 28 is more than line 23, enter zero.			29		00
<b>OTHER TAXES. See instructions, page 9.</b>					
30. Fuels tax due. Attach Form 75. ....			30		00
31. Sales/Use tax due on mail order, Internet, and other nontaxed purchases .....			31		00
32. Total Tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44. ....			32		00
33. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER. ....			33		00
34. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. .... <input type="checkbox"/>			34	10	00
35. TOTAL TAX. Add lines 29 through 34. ....			35		00
<b>DONATIONS. See instructions, page 9.</b>					
36. I wish to donate to the Nongame Wildlife Conservation Fund. ....			36		00
37. I wish to donate to the Children's Trust Fund/Child Abuse Prevention. ....			37		00
38. I wish to donate to the Idaho Guard and Reserve Family Support Fund. ....			38		00
39. TOTAL TAX PLUS DONATIONS. Add lines 35 through 38. ....			39		00
<b>PAYMENTS and OTHER CREDITS. See instructions, page 9.</b>					
40. Grocery credit. \$20 per person claimed on line 6d .....			40		00
41. Additional grocery credit. \$15 per person 65 or older claimed on line 14a .....			41		00
42. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39R. ....			42		00
43. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. ....			43		00
44. Idaho income tax withheld. Attach Form(s) W-2. ....			44		00
45. 2005 Form 51 payment(s) and amount applied from 2004 return .....			45		00
46. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 40 through 45. ....			46		00
<b>TAX DUE or REFUND. See instructions, page 10.</b>					
<b>If line 39 is more than line 46, GO TO LINE 47. If line 39 is less than line 46, GO TO LINE 50.</b>					
47. TAX DUE. Subtract line 46 from line 39. ....			47		00
48. Penalty _____ Interest from the due date _____ Enter total .....			48		00
Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. .... <input type="checkbox"/>					
49. TOTAL DUE. Add lines 47 and 48. Make check or money order payable to the Idaho State Tax Commission. ....			49		00
50. OVERPAID. Line 46 minus lines 39 and 48. This is the amount you overpaid. ....			50		00
51. REFUND. Amount of line 50 to be refunded to you. ....			51		00
52. ESTIMATED TAX. Amount of line 50 to be applied to your 2006 estimated tax. ....			52		00
<b>53. DIRECT DEPOSIT. See instructions, page 11.</b>					
• Routing No. <input type="text"/>			• Account No. <input type="text"/>		
			Type of <input type="checkbox"/> Checking		
			Account: <input type="checkbox"/> Savings		
<b>AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.</b>					
54. Total tax due (line 49) or overpayment (line 50) on this return .....			54		00
55. Refund from original return plus additional refunds .....			55		00
56. Tax paid with original return plus additional tax paid .....			56		00
57. Amended tax due or refund. Add lines 54 and 55 and subtract line 56. ....			57		00
• <input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.					
SIGN HERE	Your signature • _____		Date • _____		Paid preparer's signature • _____
	Spouse's signature (if a joint return, BOTH MUST SIGN) • _____		Daytime phone • _____		Preparer's EIN, SSN, or PTIN • _____

## 2-D Barcode Record Layout Specifications Idaho. Form 40 July 2005

Index	Form Line No.	Description	Field Size	Field Type	Acceptable Values	Changes
1	Header	Version Number	2	Alpha-Numeric	Required entry. "T1" (Standard FTA accepted header field)	
2	Header	Developer Code	4	Alpha-Numeric	Required entry. NACTP ASSIGNED CODE (Standard FTA accepted header field)	
3	Header	Taxing Jurisdiction	2	Alpha	Required entry. "ID"	
4	Header	Tax Year	4	Numeric	Required entry. "2005"	
5	Header	Idaho Form Type	3	Alpha	Required entry. "40"	
6	Header	Specification Version	1	Numeric	Draft versions of the specifications are not assigned version numbers. Final version = "0", revision thereafter will increase numerically. (Per FTA standard)	
7	Header	Software Version	2	Numeric	Required entry. Identify vendor changes to the software. (Per FTA standard)	
8	Header	Amended Return	1	alpha	"X" = box is marked. Blank = box is not marked	
9	Header	Amended Reason	1	Numeric	Must be 1 ,2, or 3 if Amended Return box is marked	
10	Header	Fiscal Year Beginning	8	Numeric	(MMDDYYYY)	
11	Header	Fiscal Year Ending	8	Numeric	(MMDDYYYY)	
12	Header	Primary First Name	16	Alpha	Required entry, First Name	
13	Header	Primary Middle Initial	1	Alpha	Required entry	New field
14	Header	Primary Last Name	35	Alpha/Numeric	Required entry Last Name, and suffix if present (i.e. Sr., Jr.)	
15	Header	Primary SSN	9	Numeric	Required entry	
16	Header	Spouse First Name	16	Alpha	Required entry if married otherwise blank. Middle initial if present	
17	Header	Spouse Middle Initial	1	Alpha	Required entry	New field
18	Header	Spouse Last Name	35	Alpha	Required entry (if married jointly. Last name, otherwise blank)	
19	Header	Spouse SSN	9	Numeric	Required entry if married, otherwise blank	
20	Header	Mailing Address	35	Alpha/Numeric	Required entry.	

21	Header	City	22	Alpha-Numeric	Required entry	
22	Header	State	2	Alpha	Required entry "Standard postal abbreviation"	
23	Header	Zip Code	9	Numeric	Required entry, left justified. Do not zero fill	
24	Header	Prime Deceased in (2005)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
25	Header	Spouse Deceased in (2005)	1	Alpha	"X" = box is marked. Blank = box is not marked	Year updated
26	Header	Need Idaho forms	1	Alpha	"X" = box is marked Yes. Blank = box is not marked	
27	Header	Need Idaho forms	1	Alpha	"X" = box is marked No. Blank = box is not marked	
28	Return	Filing Status (Single)	1	Alpha	"X" = box is marked. Blank = box is not marked	
29	Return	Married Filing Joint	1	Alpha	"X" = box is marked. Blank = box is not marked	
30	Return	Married Filing Separate	1	Alpha	"X" = box is marked. Blank = box is not marked	
31	Return	Head Of Household	1	Alpha	"X" = box is marked. Blank = box is not marked	
32	Return	Qualifying Widow (er)	1	Alpha	"X" = box is marked. Blank = box is not marked	
33	6a	Prime Exemption	1	Numeric	"0" if claimed by someone else. Otherwise "1"	
34	6b	Spouse Exemption	1	Numeric	"0" if claimed by someone else. Otherwise "1"	
35	6c	Other Dependents	2	Numeric	"0" – "99"	
36	6d	Total Exemptions	2	Numeric	"0" – "99"	
37	7a	Constitution-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
38	7b	Democratic-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
39	7c	Libertarian-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
40	7d	Natural law-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
41	7e	Republican-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
42	7f	No Specific-prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
43	7g	None-Prime	1	Alpha	"X" = box is marked. Blank = box is not marked	
44	8a	Constitution-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
45	8b	Democratic-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	
46	8c	Libertarian-Spouse	1	Alpha	"X" = box is marked. Blank = box is not marked	

47	8d	Natural Law-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
48	8e	Republican-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
49	8f	No specific-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
50	8g	None-Spouse	1	Alpha	“X” = box is marked. Blank = box is not marked	
51	9	Federal Adjusted Gross Income	12	Numeric	999999999999 or -999999999999 (Significant digits only, no cents, do not zero fill.	
52	10	Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
53	11	Total	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
54	12	Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
55	13	Net operating loss	1	Alpha	“X” = box is marked. Blank = box is not marked	
56	13	Total Adjusted Income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill.	
57	14a	Prime 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
58	14a	Spouse 65 or older	1	Alpha	“X” = box is marked. Blank = box is not marked	
59	14b	Prime Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
60	14b	Spouse Blind	1	Alpha	“X” = box is marked. Blank = box is not marked	
61	14c	Claimed dependent	1	Alpha	“X” = box is marked. Blank = box is not marked	
62	15	Itemized Deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 28)	
63	16	State and local income taxes.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill. Schedule A, Line 5)	
64	17	Net Idaho itemized deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
65	18	Standard Deduction	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
66	20	Federal Exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
67	21	Taxable Income	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
68	22	Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
69	24	Income tax paid to other state	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

70	25	Idaho Education credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
71	26	Idaho credit for Idaho youth and rehabilitation facilities	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
72	27	Business Credits from Form 44	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
73	28	Total Credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
74	30	Fuels tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
75	31	Sales/Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
76	32	Total tax from recapture of income tax credits.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
77	33	Tax from recapture of qualified investment exemption	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
78	34a	Public Assistance	1	Alpha	“X” = box is marked. Blank = box is not marked. If box is marked they do not pay the \$10.00 Permanent building fund tax.	
79	34	Permanent Building fund	2	Numeric	99 (Significant digits only, no cents, do not zero fill) Only 10 is acceptable). The 10.00 is only applicable if the taxpayer has not marked the public assistance box and they do not meet the filing requirement. See requirement to file document.	
80	35	Total Tax	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
81	36	Idaho Nongame Wildlife	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
82	37	Child Abuse prevention	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
83	38	Guard and reserve family support fund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	New
84	39	Total Tax plus donations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
85	40	Grocery Credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	



86	41	Additional grocery credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
87	42	Maintaining home for family aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
88	43a	Special fuels tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
89	43b	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
90	44	Idaho withholding	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
91	45	Estimated tax payments from 2005	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
92	47	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
93	48a	Penalty	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
94	48b	Interest	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
95	48c	Penalty withdraw from medical savings account	1	Alpha	"X" = box is marked. Blank = box is not marked	
96	49	Total Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
97	50	Overpaid	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
98	51	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
99	52	Estimated Tax apply to 2006	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
100	53a	Routing Number	9	Numeric	999999999 (Significant digits only, no cents, do not zero fill.)	
101	53b	Account Number	17	Alpha/Numeric	Account number can be up to 17 characters left justify do not zero fill. Do not use hyphens, spaces or special symbols	.
102	53c	Checking account box	1	Alpha	"X" = box is marked. Blank = box is not marked	.
103	53d	Savings account box	1	Alpha	"X" = box is marked. Blank = box is not marked	.
104		Authorize Preparer Check box,	1	Numeric	"X" = box is marked. Blank = box is not marked	
105		Daytime Phone	10	Numeric	Left justified. Do not zero fill	
106		Paid preparer EIN, SSN, or PTIN	9	Alpha/Numeric		

2005

## IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM 39R  
TC39R1  
5-20-05\_v2

For calendar year 2005, or fiscal year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name(s) as shown on return

Social Security Number

**A. Additions. See instructions, page 19.**

1. Federal net operating loss carryover included in line 9, Form 40 .....	1	00
2. Capital loss carryover incurred outside the state before becoming an Idaho resident .....	2	00
3. Non-Idaho state and local bond interest and dividends .....	3	00
4. Idaho college savings account withdrawal .....	4	00
5. Bonus depreciation. Attach computations. ....	5	00
6. Other additions. Attach explanation. ....	6	00
7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40.	7	00

**B. Subtractions. See instructions, page 19.**

1. Idaho net operating loss carryover	1	00
Idaho net operating loss carryback	1	00
2. State income tax refund if included in federal income .....	2	00
3. Interest from U.S. Government obligations .....	3	00
4. Insulation of Idaho residence .....	4	00
5. Alternative energy devices deduction.		
Year Acquired      Type of Device      Total Cost      Percent		
a. 2005      \$      X      40%      =      5a      00		
b. 2004      \$      X      20%      =      5b      00		
c. 2003      \$      X      20%      =      5c      00		
d. 2002      \$      X      20%      =      5d      00		
e. Add lines 5a through 5d. ....	5e	00
6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2. ....	6	00
7. Social security and railroad benefits, if included in federal income .....	7	00
8. Retirement benefits deduction. Complete Section C. ....	8	00
9. Technological equipment donation .....	9	00
10. Idaho capital gains deduction. Attach Form CG. ....	10	00
11. Adoption expenses .....	11	00
12. Idaho medical savings account. Contributions      Interest      Financial institution      Account number	12	00
13. Idaho college savings program .....	13	00
14. Maintaining a home for the aged and/or developmentally disabled .....	14	00
15. Idaho lottery winnings, less than \$600 per prize .....	15	00
16. Income earned on a reservation by an American Indian .....	16	00
17. Health insurance premiums .....	17	00
18. Long-term care insurance .....	18	00
19. Worker's compensation insurance .....	19	00
20. Bonus depreciation. Attach computations. ....	20	00
21. Other subtractions. Attach explanation. ....	21	00
22. Total subtractions. Add lines 1 through 4 and 5e through 21. Enter on line 12, Form 40.	22	00

**C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.**

1. If single enter \$23,268, or if married filing jointly enter \$34,902 .....	1	00
2. Federal Railroad Retirement benefits received .....	2	00
3. Social Security benefits received .....	3	00
4. Line 1 minus lines 2 and 3. If less than zero enter zero. ....	4	00
5. Qualified retirement benefits included in federal income. ....	5	00
6. Enter the smaller of line 4 or 5 here and on line 8, Part B.	6	00

## 2-D Barcode Record Layout Specifications Idaho. Form 39R

		<b>Additions</b>				
107	A-1	Federal Net Operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
108	A-2	Capital loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill_	
109	A-3	Non-Idaho state and local bond interest and dividends	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
110	A-4	Idaho college savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
111	A-5	Bonus Depreciation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
112	A-6	Other Additions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		<b>Subtractions</b>				
113	B-1a	Idaho net operating loss carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
114	B-1b	Idaho net operating loss carry back	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
115	B-2	State income tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
116	B-3	Interest from U.S, government obligations.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
117	B-4	Insulation of Idaho residence	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
118	B-5e	Alternative Energy	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
119	B-6	Child Care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
120	B-7	Social Security	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
121	B-8	Retirement Benefit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

122	B-9	Technological	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
123	B-10	Idaho capital gains deductions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
124	B-11	Adoption Expense	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
125	B-12	Idaho Medical savings account	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
126	B-13	Idaho college savings program	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
127	B-14	Home for the aged	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
128	B-15	Idaho Lottery	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
129	B-16	Income earned on a reservation by an American Indian	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
130	B-17	Health Insurance	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
131	B-18	Long-Term care	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
132	B-19	Workers compensation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
133	B-20	Bonus	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
134	B-21	Depreciation	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		Other Subtractions	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		<b>Retirement</b>	<b>Benefits</b>	<b>Deduction</b>		
135	C-1	Retirement Benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill) Single <a href="#">23,268</a> Married <a href="#">34,902</a>	Changed benefit amount
136	C-2	Federal railroad retired benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
137	C-3	Social Security benefits received	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
138	C-5	Qualified retirement benefits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

## IDAHO FUELS USE REPORT

. M W

PLEASE  
PRINT  
OR  
TYPE

Name

Assumed Business Name (DBA)

Address

Social Security Number

City, State and Zip Code

Federal Employer Identification Number

**Section I. FILING PERIOD** Beginning \_\_\_\_\_, \_\_\_\_\_, and ending • \_\_\_\_\_, \_\_\_\_\_*If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.***Section II. BUSINESS ACTIVITIES**

Mark each box below that describes the business activities of your company.

- |   |  |   |
|---|--|---|
| 1. <input type="checkbox"/> Farming       | 6. <input type="checkbox"/> Landscaping & tree service | 11. <input type="checkbox"/> Golf course            |
| 2. <input type="checkbox"/> Logging       | 7. <input type="checkbox"/> Well drilling              | 12. <input type="checkbox"/> Outfitter              |
| 3. <input type="checkbox"/> Construction  | 8. <input type="checkbox"/> Equipment rental/leasing   | 13. <input type="checkbox"/> Mining                 |
| 4. <input type="checkbox"/> Trucking      | 9. <input type="checkbox"/> Concrete/asphalt/gravel    | 14. <input type="checkbox"/> Other (describe) _____ |
| 5. <input type="checkbox"/> Manufacturing | 10. <input type="checkbox"/> Excavating                |   |

**Section III. NONTAXABLE USE**

Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.

**TAX-PAID SPECIAL FUELS (diesel, propane, or natural gas) used in**

1. ☐ Stationary engines
2. ☐ Unlicensed equipment (list) \_\_\_\_\_
3. ☐ Refrigeration unit with separate tank
4. ☐ Intrastate motor vehicles off-highway miles (attach Form 75-IMV)
5. ☐ IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)
6. ☐ Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)
7. ☐ Federal, state, and local government motor vehicles
8. ☐ Aircraft (see instructions)
9. ☐ Other (describe ) \_\_\_\_\_

**\*TAX-PAID GASOLINE used in**

10. ☐ Stationary engines
11. ☐ Unlicensed equipment (list) \_\_\_\_\_
12. ☐ Refrigeration unit with separate tank
13. ☐ IFTA auxiliary engine allowance (attach Form 75-IC)
14. ☐ Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)
15. ☐ Aircraft (see instructions)
16. ☐ Commercial motor boat
17. ☐ Other (describe ) \_\_\_\_\_

\* GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

**Section IV. TOTAL REFUND OR TAX DUE**

Complete the sections on page 2 that apply to you (Section V, VI, VII, and VIII) before completing this section.

- |  |    |
|--|----|
| 1. Gasoline tax refund from page 2, Section V, line 4 .....  | \$ |
| 2. Special fuels tax refund from page 2, Section V, line 5 .....   |    |
| 3. Gasoline tax due from page 2, Section VI, line 4 .....  |    |
| 4. Special fuels tax due from page 2, Section VI, line 5 .....   |    |
| 5. Combined total of use tax due from page 2, Section VII, line 8 and Section VIII, line 8 .....                           |    |
| <input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____                              |    |
| 6. <b>Refund.</b> If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference. .... | \$ |
| 7. <b>Tax Due.</b> If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference. ....   | \$ |

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.

SIGN  
HERE

Authorized signature

Date

Paid preparer's signature

Preparer's EIN, SSN, or PTIN

Title

Daytime phone

Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076

<b>Section V. FUELS TAX REFUND</b>	<b>A Gasoline</b>	<b>B Av Gas</b>	<b>C Jet Fuel</b>	<b>D Undyed Diesel</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Nontaxable gallons (whole gallons) .....							
2. Tax rate .....	.25	.055	.045	.25	.181	.197	
3. Fuels tax refund .....							
4. Gasoline tax refund. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 1. ....							
5. Special fuels tax refund. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 2. ....							

<b>Section VI. FUELS TAX DUE</b>	<b>A Gasoline</b>	<b>B Av Gas</b>	<b>C Jet Fuel</b>	<b>D Undyed Diesel</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Taxable gallons (whole gallons) .....							
2. Tax rate .....	.25	.055	.045	.25	.181	.197	
3. Fuels tax due .....							
4. Gasoline tax due. Add line 3, columns A, B & C. Enter here and on page 1, Section IV, line 3. ....							
5. Special fuels tax due. Add line 3, columns D, E & F. Enter here and on page 1, Section IV, line 4. ....							

<b>Section VII. USE TAX DUE For fuel used on or after July 1, 2005</b>	<b>A Gasoline</b>	<b>B Av Gas</b>	<b>C Jet Fuel</b>	<b>D Undyed Diesel</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Number of gallons from Section V, line 1 used <b>on or after</b> July 1, 2005, on which use tax is due. ....							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon .....							
4. Less federal fuels tax/gallon .....							
5. The base cost per gallon (line 2 less 3 & 4). ....							
6. Total amount subject to use tax (multiply line 1 by line 5) .....							
7. Use tax due (multiply line 6 by \$.05) .....							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5. ....							

<b>Section VIII. USE TAX DUE For fuel used from May 1, 2003 through June 30, 2005</b>	<b>A Gasoline</b>	<b>B Av Gas</b>	<b>C Jet Fuel</b>	<b>D Undyed Diesel</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Number of gallons from Section V, line 1 used <b>from</b> May 1, 2003 <b>through</b> June 30, 2005, on which use tax is due. ..							
2. Average price per gallon (carry 4 decimal places x.xxxx) ...							
3. Less state fuels tax/gallon .....							
4. Less federal fuels tax/gallon .....							
5. The base cost per gallon (line 2 less 3 & 4). ....							
6. Total amount subject to use tax (multiply line 1 by line 5) .....							
7. Use tax due (multiply line 6 by \$.06) .....							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5. ....							

## 2-D Barcode Record Layout Specifications Idaho. Form 75

		<b>Section II</b>			<b>Business Activities</b>	
139	1	Farming	1	Alpha	“X” = box is marked. Blank = box is not marked	
140	2	Logging	1	Alpha	“X” = box is marked. Blank = box is not marked	
141	3	Construction	1	Alpha	“X” = box is marked. Blank = box is not marked	
142	4	Trucking	1	Alpha	“X” = box is marked. Blank = box is not marked	
143	5	Manufacturing	1	Alpha	“X” = box is marked. Blank = box is not marked	
144	6	Landscaping, tree	1	Alpha	“X” = box is marked. Blank = box is not marked	
145	7	Well drilling	1	Alpha	“X” = box is marked. Blank = box is not marked	
146	8	Equipment Rental	1	Alpha	“X” = box is marked. Blank = box is not marked	
147	9	Concrete/Asphalt	1	Alpha	“X” = box is marked. Blank = box is not marked	
148	10	Excavating	1	Alpha	“X” = box is marked. Blank = box is not marked	
149	11	Golf course	1	Alpha	“X” = box is marked. Blank = box is not marked	
150	12	Outfitter	1	Alpha	“X” = box is marked. Blank = box is not marked	
151	13	Mining	1	Alpha	“X” = box is marked. Blank = box is not marked	
152	14	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
		<b>Section III</b>			<b>Nontaxable Use</b>	
153	1	Stationery engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
154	2	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
155	3	Refrigeration unit	1	Alpha	“X” = box is marked. Blank = box is not marked	
156	4	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
157	5	IFTA power	1	Alpha	“X” = box is marked. Blank = box is not marked	
158	6	Intrastate motor	1	Alpha	“X” = box is marked. Blank = box is not marked	
159	7	Federal, State	1	Alpha	“X” = box is marked. Blank = box is not marked	
160	8	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
161	9	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	
162	10	Stationary engines	1	Alpha	“X” = box is marked. Blank = box is not marked	
163	11	Unlicensed equip.	1	Alpha	“X” = box is marked. Blank = box is not marked	
164	12	Refrigeration	1	Alpha	“X” = box is marked. Blank = box is not marked	
165	13	IFTA auxiliary	1	Alpha	“X” = box is marked. Blank = box is not marked	
166	14	Intrastate	1	Alpha	“X” = box is marked. Blank = box is not marked	
167	15	Aircraft	1	Alpha	“X” = box is marked. Blank = box is not marked	
168	16	Commercial boat	1	Alpha	“X” = box is marked. Blank = box is not marked	
169	17	Other	1	Alpha	“X” = box is marked. Blank = box is not marked	

#### Section IV. Total Refund or Tax Due

170	1	Gasoline tax refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
171	2	Special fuel refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
172	3	Gasoline tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
173	4	Special fuel tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
174	5	Use tax due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
175	6	Refund	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
176	7	Tax Due	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

#### Section V. Fuels Tax Refund

177	1a	Nontaxable gallons Gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
178	1b	Nontaxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
179	1c	Nontaxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
180	1d	Undyed Diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
181	1e	Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
182	1f	Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

#### Section VI. Fuels Tax Due

183	1a	Taxable gallons gasoline	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
184	1b	Taxable gallons Aviation gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
185	1c	Taxable gallons Jet fuel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
186	1d	Taxable gallons Undyed diesel	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
187	1e	Taxable gallons Propane	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
188	1f	Taxable gallons Natural gas	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

#### Section VII. Use Tax Due

189	1a	Gasoline gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
190	1b	Aviation gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	



191	1c	Jet Fuel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
192	1d	Undyed diesel gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
193	1e	Propane gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
194	1f	Natural gas gallons	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
195	2a	Average price per gallon of gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
196	2b	Average price per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
197	2c	Average price per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
198	2d	Average price per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
199	2e	Average price per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
200	2f	Average price per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
201	4a	Federal tax per gallon gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
202	4b	Federal tax per gallon aviation gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
203	4c	Federal tax per gallon jet fuel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
204	4d	Fed. tax per gallon undyed diesel	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
205	4e	Federal tax per gallon propane	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	
206	4f	Federal tax per gallon natural gas	5	Numeric	9.999 (decimal between 1 <sup>st</sup> and 2 <sup>nd</sup> ) This is a price per gallon field. Right justify zero fill	

2005

IDAHO BUSINESS INCOME TAX  
CREDITS AND CREDIT RECAPTURE

FORM 44  
EFO00006  
7-22-05\_v5

Month	Day	Year	Month	Day	Year
For calendar year 2005, or fiscal year beginning		05	ending		
Name(s) as shown on return				Social Security Number or EIN	

PART I — BUSINESS INCOME TAX CREDITS

	Credit Allowed		Carryover
1. Investment tax credit. Attach Form 49. ....	1		
2. Credit for production equipment using post-consumer waste .....	2		
3. Promoter-sponsored event credit .....	3		
4. Credit for qualifying new employees. Attach Form 55. ....	4		
5. Credit for Idaho research activities. Attach Form 67. ....	5		
6. Broadband equipment investment credit. Attach Form 68. ....	6		
7. Incentive investment tax credit. Attach Form 69. ....	7		
8. Corporate headquarters investment tax credit. Attach Form 80. ....	8		
9. Corporate headquarters real property improvement tax credit. Attach Form 81. ..	9		
10. Corporate headquarters new jobs tax credit. Attach Form 82. ....	10		
11. Small employer investment tax credit. Attach Form 83. ....	11		
12. Small employer real property improvement tax credit. Attach Form 84. ....	12		
13. Small employer new jobs tax credit. Attach Form 85. ....	13		
14. Total business income tax credits allowed. Add lines 1 through 13.	14		

PART II — TAX FROM RECAPTURE OF INCOME TAX CREDITS

Tax from recapture of:			
1. Investment tax credit. Attach Form 49R. ....	1		
2. Broadband equipment investment credit. Attach Form 68R. ....	2		
3. Incentive investment tax credit. Attach Form 69R. ....	3		
4. Corporate headquarters investment tax credit. Attach Form 80R. ....	4		
5. Corporate headquarters real property improvement tax credit. Attach Form 81R. ....	5		
6. Corporate headquarters new jobs tax credit. Attach Form 82R. ....	6		
7. Small employer investment tax credit. Attach Form 83R. ....	7		
8. Small employer real property improvement tax credit. Attach Form 84R. ....	8		
9. Small employer new jobs tax credit. Attach Form 85R. ....	9		
10. Total tax from recapture of income tax credits. Add lines 1 through 9.	10		

## 2-D Barcode Record Layout Specifications Idaho. Form 44

		<b>Part I—Business income tax credits</b>			<b>Business Activities</b>	
<b>Index</b>	<b>Form Line No.</b>	<b>Description</b>	<b>Field Size</b>	<b>Field Type</b>	<b>Acceptable Values</b>	<b>Changes</b>
207	1a	Investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
208	1b	Investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
209	2a	Credit for production equipment using post consumer waste Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
210	2b	Credit for production equipment using post consumer waste Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
211	3	Promoter sponsored event credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
212	4a	Credit for qualifying new employees Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
213	4b	Credit for qualifying new employees Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
214	5a	Credit for Idaho research activities Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
215	5b	Credit for Idaho research activities Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

216	6a	Broadband equipment investment Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
217	6b	Broadband equipment investment credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
218	7a	Incentive investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
219	7b	Incentive investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
220	8a	Corporate headquarters investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
221	8b	Corporate headquarters investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
222	9a	Corporate headquarters real property improvement credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
223	9b	Corporate headquarters real property improvement credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
224	10a	Corporate headquarters new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
225	10b	Corporate headquarters new jobs tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
226	11a	Small employer investment tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

227	11b	Small employer investment tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
228	12a	Small employer real property improvement tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
229	12b	Small employer real property improvement tax credit Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
230	13a	Small employer new jobs tax credit Allowed	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
231	13b	Small employer new jobs tax Carryover	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
232	14a	Total business credits	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
		<b>Part II—Tax from recapture of income tax credits.</b>			<b>Business Activities</b>	
233	1	Recapture of investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
234	2	Recapture of broadband equipment investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
235	3	Recapture of incentive investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
236	4	Recapture of corporate headquarters investment tax credit.	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
237	5	Recapture of corporate headquarters real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	

238	6	Recapture of corporate headquarters new jobs tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
239	7	Recapture of small employer's investment tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
240	8	Recapture of small employer's real property improvement tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
241	9	Recapture of small employer's new jobs tax credit	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
242	10	Total tax and recapture	12	Numeric	999999999999 (Significant digits only, no cents, do not zero fill)	
243	Static	End of Record Ind	5	Alpha	"*EOD*" (Standard FTA Accepted trail field).	

**1,993 Idaho Form 40 with all fields at maximum data length, this includes the Schedule 39R, Form 44 and the Form 75.**

**242 Idaho Form 40 field delimiters (carriage return)**

**2,235 Total characters with field delimiters and all fields at maximum data length.**

**Software/Form version: A vendor defined version number that reflects the software and form revision used to produce the barcode.**

**Example:**

**Header Version Number "T1"**

**Developer Code "9999" NACTP assigned code**

**Jurisdiction: "ID"**

**Tax Year "2005"**

**Form Type "40"**